



May 22, 1998

To: Commissioner of Patents and Trademarks
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572
20 McIntosh Drive
Poughkeepsie, N.Y. 12603

Subject:

Serial No. 09/046,007 03/23/98

C.C. Han, M.M. Chen, C.T. Horng,
T. Tornng

A NOVEL SINGLE STRIPE
MAGNETORESISTIVE (MR) HEAD

Grp. Art Unit: 2753

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Alek Szecsy, registration number
37,949, as my associate attorney in this case. His telephone
number is (914) 471-0790.

Please continue to direct all correspondence in this case
to the undersigned attorney.

Respectfully submitted,


Stephen B. Ackerman,

Principal attorney of record

RECEIVED

98 MAY 28 AM 8:50

GROUP 2700